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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS



**TAX CALENDAR**  
**December 2017**  
[www.vgmmcpa.com](http://www.vgmmcpa.com)

**A PUBLICATION FROM THE TAX DIVISION**

**DECEMBER  
2017**



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**December 11**

Tax on Imports monthly return and payment for September, October, November and December (Form SC 2915D) <sup>1</sup>

Monthly payment of tax withheld on services (Form 480.9A)

Monthly Manufacturer's Excise tax return and payment for September, October, November and December (Form SC 2225)

**December 15**

Monthly deposit of income tax withheld from employees (Form 499 R-1)

Monthly deposit of SS and Medicare withheld from employees (Form 941) <sup>2</sup>

Monthly payment of income tax withheld from non-residents (Form 480.31) <sup>3</sup>

<sup>1</sup> SURI electronic filing.

<sup>2</sup> Electronic Federal Payment Tax System ("EFTPS").

<sup>3</sup> If in excess of \$200.

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### December 15 (Cont.)

Monthly payment of income tax withheld at source on royalties paid to non-residents (Form 480.32)<sup>3</sup>

Payment of Christmas Bonus (last day)

Fortnightly deposit of sales tax for large taxpayers and all merchants with monthly average sales tax deposits exceeding \$2,000 (as defined in Section 1010.01(a)(35) of Puerto Rico's Internal Revenue Code)

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) (Form 480.9) and tax withheld on profits of Subchapter N corporations and special partnerships (Form 480.9A)

Payment of estimated income tax for corporations, LLC's, partnerships, special partnerships and corporations of individuals (Form 480.E-1)

- Calendar year 2017 3<sup>rd</sup> & 4<sup>th</sup> installment
- FY ending 03/31/18 3<sup>rd</sup> installment
- FY ending 06/30/18 2<sup>nd</sup> installment
- FY ending 08/31/18 1<sup>st</sup> installment

Payment of 4<sup>th</sup> installment of calendar year 2017 estimated income tax for U.S. corporations (Form 8109 or EFTPS).

Chauffeurs' Social Security quarterly return and payment (Form TSCH-1) **(Third QTR Original due date October 31, 2017)**

PR Unemployment Insurance and Disability Benefits quarterly return (Form PR-UI-10 & Form PR UI-10A)<sup>4</sup> **(Third QTR Original due date October 31, 2017)**

<sup>3</sup> If in excess of \$200.

<sup>4</sup> Electronic filing available.

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### December 20

Monthly IVU tax returns and payment (Form AS 2915)<sup>1</sup> and Municipal IVU tax return

Monthly Sales and Use Tax return and payment applicable to B2B and designated professional services (Form AS 2915)<sup>1</sup> (4% IVU)

### December 30

Fortnightly deposit of sales tax for large taxpayers and all merchants with monthly average sales tax deposits exceeding \$2,000 (as defined in Section 1010.01(a)(35) of Puerto Rico's Internal Revenue Code)<sup>5</sup>.

<sup>1</sup> SURI electronic filing.

<sup>5</sup> Effective January 2, 2018 since December 30 falls in a Saturday.

*From all of us at*

*Valdes, Garcia, Marin & Martinez, LLP*

*We Wish You Joyful Holidays*

*And a New Year Full of Health & Happiness!*

This Tax Calendar has been prepared for informative purposes. It is not intended to provide and does not constitute tax advice.

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